IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01-08-2006

CORAM

THE HONOURABLE MR. JUSTICE P.K. MISRA
AND
THE HONOURABLE MR. JUSTICE R. SUDHAKAR

W.P.NOs.35340 & 36083 OF 2002
and
WPMP.NOs.52625 & 52626 of 2002

W.P.No.35340/2002

The Tamil Nadu Treasuries &
Accounts Services Association,
Rep. by its State General Secretary,
C. Ramasamy
Assistant Treasury Officer
Senior Superintendent,
Pay & Accounts Office (North)
Chennai 600 001. .. Petitioner

Vs.

1. The State of Tamil Nadu,
rep. by its Secretary to Government,
Finance Department,
Fort St. George, Chennai 9

2. The Commissioner of Treasuries
and Accounts, Panagal Building,
Saidapat, Chennai.15

3. The Registrar,
Tamilnadu Administrative Tribunal,
Chennai-104.

4. G. Sukumaran
5. S. Sekaran
6. N. Kannan
7. G. Chandrababu
8. S. Saraswathy
9. The Commissioenr of Social
Welfare, Chepauk, Chennai.5 .. Respondents

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W.P.No.36083 of 2002

1. D. Azhagar
   S/o.A. Duraiswami

2. M. Hari Madhavan
   S/o. Late K. Mahadevan

3. The Tamil Nadu Treasuries and
   Accounts Service Association,
   (Registered No.178 MDS)
   rep. by its State President
   A. Madasamy, Chennai. .. Petitioners

Vs.

1. G. Sukumaran
   Superintendent

2. S. Sekaran
   Superintendent

3. N. Kannan
   Superintendent

4. S. Chandrababu
   Superintendent

5. S. Saraswathi
   Superintendent

6. Commissioner of Treasuries and
   Accounts,
   Treasuries and Accounts Department,
   Chennai 600 005.

7. Commissioner of Social Welfare,
   Chepauk, Chennai 600 005.

8. G. Selvaraj,
   Assistant Accounts Officer,
   Treasuries and Accounts Department,
   Chennai 600 015.

9. Tmt.B. Kalaimani,
   Assistant Accounts Officer,
   Treasuries and Accounts Department,
   Chennai 600 015.

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10. Tmt.M. Rajalakshmi
Assistant Accounts Officer,

11. The Tamil Nadu Administrative Tribunal,
High Court Compound,
Chennai 600 014. .. Respondents

Petitions filed under Article 226 of the Constitution of India for the issuance of writ of certiorari 1. Petition presented to this Court under Article 226 of the Constitution of India to issue a writ of Certiorarified Mandamus calling for the records on the file of the Registrar, Tamilnadu Administrative Tribunal, Chennai-104 the 3rd respondent herein pursuant to the common order in O.A.No.6840/01 dated 27.2.2002 and quash the same as arbitrary unreasonable being violative of rules and principles of natural justice thereby direct the 1st and 2nd respondent herien to maintain the guidelines issued in G.O.Ms.No.573 Finance (T & A) Department dated 17.6.1978 and the G.O.Ms.No.481 Finance (T&A.I (3)) Department dated 10.9.97 at the time of recruitment of A.A.O. 2. calling for the records relating to Original Appln Nos.6836 - 6838, 6840 and 6841 of 2002, on the file of the 11th Respondent, the Tamil Nadu State Administrative Tribunal, Chennai and quash the order dated 27.2.2002.

For Petitioner
in WP.35340/02 : Mr.A.R. Suresh

For Petitioners
in WP.36083/02 : Mr. Jayesh B. Dolia for
M/s. Aiyar and Dolia

For Respondents 1,2 : Mr.V. Raghupathy
& 9 in WP.35340/02 Govt. Pleader
and 6 & 7 in
WP.36083/2002

For Respondents
4 to 8 in WP.35340/02: M/s.Sudha Ravi & Associates
and R1 to R5 9 & 10
WP.36083/2002

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COMMON JUDGMENT

P.K. MISRA, J

W.P.No.35340 of 2002 has been filed by the Tamil Nadu Treasuries and Accounts Services Association for quashing the common order dated 27.2.2002 in O.A.Nos.6836 to 6838, 6840 and 6841 of 2001 and for directing the State Government and the Commissioner of Treasuries and Accounts to maintain the guidelines

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issued in G.O.Ms.No.573 dated 17.6.1978 and G.O.Ms.No.481 dated 10.9.1997 for the purpose of recruitment to the post of Assistant Accounts Officer.

W.P.No.36083 of 2002 has been filed by two employees as well as the Association challenging the very same order.

2. The controversy relates to the question of appointment in the post of Assistant Accounts Officer in the Treasuries and Accounts Department. Appointment to such post is governed by the Tamil Nadu State Treasuries and Accounts Service Special Rules, hereinafter called the Rules. The Rules relate to the services consisting of four classes which again consist of several categories. The post of Assistant Accounts Officer comes within class IV as apparent from Rule 2. Rule 3 relates to appointment. As per such rule, the appointment to Class IV is by way of transfer from among the holders of posts in the category of Sub-Treasury Officers Grade I and Superintendents Grade I in the Treasuries and Pay and Accounts Offices or by transfer from among the holders of the posts of Superintendents, Accountants, Commercial Accountants or Auditors borne on the Tamil Nadu Ministerial Service in the scale of pay applicable to Superintendent or from among persons holding similar supervisory post carrying scale of pay not less than that of the Superintendents in any other service. Rule 3(g), being relevant, is quoted is hereunder :-

> "(3) g) Out of every five vacancies in class IV, the first two vacancies shall be reserved for recruitment by transfer from Sub Treasury officer Grade I and Superintendents Grade I in the Treasuries and Pay and Accounts Offices and that the remaining three vacancies shall be reserved for recruitment by transfer from among persons holding the post of Superintendents, Accountants, Commercial Accountants or Auditors borne on the Tamilnadu Ministerial Service in the scale of Pay applicable to Superintendents as above or from among persons holding similar supervisory posts carrying scale of pay not less than that of Superintendents in any other services.
> Provided that if in any year, the aforesaid ratio cannot be followed for want of qualified persons from Sub-Treasury officers Grade I, Superintendent Grade I in the Treasuries and Pay and Accounts Offices the said reserved vacancies shall be filled in by recruitment by transfer from the posts specified in it in col.2 in the Table under this rule and vice versa."

2.1 Rule 5 relates to qualification for the appointment of various posts including Class IV posts. So far as recruitment by transfer from among the holder of the post of Superintendent is concerned, condition No.4(a) contemplates that such person "must

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have worked as Superintendent, Accountant or Commercial Accountant or Auditor borne on the Tamilnadu Ministerial Service or in any other similar supervisory posts carrying pay not less than that of the Superintendent in any other service, in sections dealing under the subjects relating to Accounts, Audit, Budgeting or Control of Expenditure for a period of not less than five years".

2.2 In 1978, the Government issued G.O.Ms.No.573 dated 17.6.1978 laying down the criteria in the selection of Junior Accounts Officer (presently known as Assistant Accounts Officer) from various Departments. It was indicated therein :-

> "... The present method allows discretion to the Director of Treasuries and Accounts in filling up of the vacancies reserved for recruitment by transfer and it shall continue. However, Government direct that the unfettered discretion available to him now shall be limited by the following two guidelines.
>
> i) At present a very large number of Junior Accounts Officers have been recruited from Agriculture and Industries Department. To achieve a better balance for some time more at least a minimum of one person from each department be chosen, subject to availability.
>
> ii) No department should have a representation of more than three time the combined cadre strength of the posts of Junior Accounts Officers, Senior Account Officer and Chief Accounts Officer in that department."

2.3 Subsequently, by letter dated 11.5.1993 from the Director of Treasuries and Accounts to the Secretary to the Government, it was recommended that,

> "... that the period of 5 years of service as Superintendent prescribed for promotion as Asst. Accounts Officer under rule 4(a) of the Special rules for the Tamilnadu State Treasury and Accounts Service may be reduced to 2 years, so that the stagnation at the level of Superintendent can be reduced to some extent paying way to hope and assured future to the employees."

2.4 By G.O.Ms.No.481 dated 10.9.1997, the Government issued further clarification to the following effect :-

> "2. The Commissioner of Treasuries and Accounts has stated that during 1996 the total number of candidates sponsored by Treasuries and Accounts Department and other Departments for inclusion in the panel for Assistant Accounts Officers are far less than the vacancies estimated during the year and even among those sponsored persons from other departments some are not eligible for

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inclusion in the panel. Further, if all the eligible candidates from other departments are considered there will be excess representation in some departments and the guidelines No.(ii) will be deviated. Therefore, in view of the above guidelines some of the candidates from the over represented departments had to be omitted while drawing the panel for 1996, thus widening the gap further between the demand and supply. The Commissioner of Treasuries and Accounts has therefore requested to permit him to use his discretion without enforcing the guidelines No.(ii) of the Government Order 2nd read above as long as the availability of candidates is less than the actual requirements.

3.The Government after careful examination accept the proposal of Commissioner of Treasuries and Accounts and permit him to use his discretion without enforcing the guidelines in para 1(ii) above as long as the availability of candidates is less than the actual requirements. The above orders shall take effect from 1996-97 Panel."

2.5 Even though the Rules contemplated that for the purpose of recruitment by transfer from Superintendent, etc., the person must have the experience for 5 years, in order to accommodate persons working in the Treasuries Department, relaxation regarding experience had been made at different points of time. Taking into account the various developments, the Rules have been subsequently amended by G.O.Ms.No.335 dated 17.6.2004. As per para 4, the amendments have been effected. Para 4 clause 2(2) contemplates addition of a proviso to Rule 3(g) to the following effect :-

"Provided further that to maintain equitable representation, not less than one person from each department shall be chosen, subject to availability:

Provided also that no department shall have a representation of more than three times the combined cadre strength of the posts of Assistant Accounts Officer, Accounts Officer and Chief Accounts Officer in each department".

As per para 4 sub para 2(ii), such amendment, as extracted above, shall be deemed to have come into force on 15th June, 2002. As per clause (4) of the amendment to Rule 11 it has been indicated :

"Nothing contained in these rules shall adversely affect the persons already appointed as Assistant Accounts Office from the 1st April 1977 to 15th June 2000."

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3. The panel of Assistant Accounts Officers for the year 2000-2001 was prepared on 16.7.2001. Four names included are (1) V. Srinivasan, belonging to Town and Country Planning, (2) G. Selvaraj, belonging to Ex-Servicemen Welfare, (3) Smt.S. Kalaimani, Treasuries and Accounts Department, and (4) Smt.M. Rajalakshmi, Treasuries and Accounts Department. At that stage, various Original Applications were filed by employees of other Departments (present Respondents 1 to 5 in W.P.No.36083 of 2002). Those Original Applications numbered as O.A.Nos.6836 to 6838, 6840 and 6841 of 2001 were disposed of by the Tribunal by common order dated 27.2.2002. The present writ petitioners were not parties to the said proceedings. The grievance of the applicants in the Original Applications was to the effect that proper steps were not taken for recruitment by transfer from among the post of Superintendent, etc., within 60% of the quota meant for such candidates and the Rules had not been strictly followed. The Tribunal considering the stand of the applicants as well as the stand of the Government, observed inter alia as follows :-

> "11. The difficulty or controversy has arisen somewhere from 1998-99 selection. As already stated the post of Assistant Accounts Officer in the Treasuries and Accounts Department has to be filled up from among two categories of employees. The Sub-Treasury Officers and Superintendents in the Department of Treasuries and Accounts Department and Superintendents in the other departments of Tamil Nadu Ministerial Service are the feeder category, if we permitted to say so. Rules and ratio among two categories are also fixed in the Special Rules and the ratio of 40:60. The first respondent/Commissioner for Treasuries and Accounts Department has admitted in his letter that if there are five vacancies for the post of Assistant Accounts Officer, the first two vacancies are to be filled up by persons from Treasuries and Accounts Department and the balance three vacancies have to be filled up by the persons from other departments from Tamil Nadu Ministerial Service. The Commissioner of Treasuries and Accounts Department is the appointing authority for the post of Assistant Accounts Officer. While admitting the Special rules relied upon by the applicants, he would make it appear as if he has discretion to dilute the rules by relying upon some Government guidelines or Government Orders. When statutory rules have been framed governing appointment or selection for the particular post no Government Order or guidelines or letter can be made an excuse to deviate from the rules. If the Government is so concerned that the rules do not provide for certain exigencies, it is for the Government to amend

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the rules and merely by issuing Government Order or letter no deviation is permitted from the special rules governing appointment to the said post. The Commissioner is trying to make some deviation for appointment to the post of Assistant Accounts Officer. The letter written to the counsel is treated as counter to these applications. It is also not disputed that the special rules also provide that in case suitable candidates are not available having prescribed qualifications from among Treasuries and Accounts Department, vacancies shall not be kept idle and the post must go to other category viz. people from Tamil Nadu Ministerial service. The grievance of the persons like applicants is that the first respondent being Head of the Treasuries and accounts Department makes deviation of the rules to enable his own department people to occupy the posts and that too against legitimate expectations of promotions from the people from Tamil Nadu Ministerial Service. This cannot be permitted to be done by the first respondent. Moreover when special rules have been framed and they are statutory rules, the first respondent Head of the Department is not expected to take such partisan view to favour his own department people and to reject promotion of the people of other departments. The first respondent himself should remember that personnel from Tamil Nadu Ministerial service once they are appointed to the post of Assistant Accounts Officer also become members of his own department and therefore it is not proper on the part of the first respondent to deviate from the rules and that too to favour persons who are in his own department.

12.The statutory rules have been framed and provide for filling up vacancies of Assistant Accounts Officer taking into consideration only the interest and efficiency of the department and it shall not be allowed to be diluted in any manner by the whims and fancies of the first respondent or by any Government orders or guidelines, circulars etc., which can never replace the statutory rules. Therefore before re-considering the legitimate case of the applicants, it is made very clear that the first respondent/Commissioner of Treasuries and Accounts Department shall not be permitted to deviate from the special rules and shall not deny the opportunities to these applicants and other from Tamil Nadu Ministerial Service. The ratio has to be strictly followed and there is no necessity for any relaxation of the rules because according to the applicants there are enough people having prescribed qualifications and if anybody found lacking in prescribed qualifications in

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Treasury Department, they may not be permitted to affect the opportunities of other department people. It is apparent from the letter of the first respondent that he has not followed the ratio fixed by the statutory rules in the past. Therefore the learned counsel for the applicant is perfectly justified in contending that their names shall be included in the panel for 2000-2001 and they are to be appointed as Assistant Accounts Officer. The applicants have not been given a complete list or panel for the post of Assistant Accounts Officer for the year 2000-2001 and the letter of the first respondent also does not disclose the actual vacancy available.

13. Therefore direction is to be issued to the respondents to prepare a panel for the year 2001-2002 for filling up the post of Assistant accounts Officer and shall include the names of these applicants and consider them for appointment to the post in accordance only with rules. The first respondent seems to raise a contention that guidelines have been issued by the Government that appointment to the post of Assistant Accounts Officer from other ministerial service shall not exceed particular numbers. The guideline is arbitrary and without any justification. The personnel from Tamil Nadu Ministerial Service are one of the two categories who are eligible for promotion to the post and qualification for passing of test have also been prescribed. Once they get qualification and passing prescribed test, they cannot be denied their legitimate promotion which also is fixed by statutory rules. This guidelines relied upon by the respondent has come in the form of Government order and is therefore liable to be struck down and there can be no limitation prescribed on the number of candidates appointed to the post with reference to the cadre strength which is not contemplated under the special rules. So any guidelines given by the Government is not binding and shall not guide the first respondent in preparing the panel for 2000-2001."

4. Thereafter, contempt applications were filed on the allegation that the order of the Tribunal had not been complied with. At that stage, the Commissioner passed an order dated 26.8.2002 in purported compliance of the order and, noting the same, contempt petitions were closed. At that stage, the present petitioners filed application for being impleaded before the Tribunal, but the Tribunal observed that such petitioners cannot be impleaded in the contempt proceedings and it would be open to them to pursue their remedy in accordance with law. Accordingly the present writ petitions have been filed for the reliefs already indicated.

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5. From the order dated 26.8.2002, it appears that 32 persons had been included in the panel for the post of Assistant Accounts Officer for the year 2001-02 as per proceedings No.6/2002. In compliance with the direction given by the Tribunal, the Commissioner revised the earlier list as a result of which 14 persons belonging to Treasuries and Accounts Department and 2 other persons serving under two other Departments, who had put in service less than other persons in the revised list, were deleted from the panel of the Assistant Accounts Officer for the year 2001-02.

6. In these writ petitions, the direction issued by the Tribunal has been assailed mainly on the following grounds :-

1. The present writ petitioners were not impleaded as parties in the Original Applications even though their interest was likely to be affected.

2. The applicants in the Original Applications had prayed for a direction to include their names in the panel of Superintendents as fit for the post of Assistant Accounts Officer in Class IV of Tamil Nadu State Treasuries and Accounts Service for the year 2000-2001 within 60% quota for other departmental personnel and consequently direct the first respondent to promote the applicant (Applicant in O.A.No.6840 of 2001) as Assistant Accounts Officer with effect from 16.7.2001, the date of promotion of his immediate juniors. However, the relief granted by the Tribunal was beyond the scope of the relief claimed.

3. The Tribunal committed illegality in holding that the direction issued by the Government was contrary to the Rules.

4. The Rules having been amended with retrospective effect, the basis of the decision rendered by the Tribunal is knocked out.

7. So far as the first contention is concerned, it appears from the direction issued by the Tribunal that the panel which had been drawn for the year 2000-2001 had not been directly challenged and inclusion of four persons in such panel has not been quashed by the Tribunal. The main grievance of the applicants before the Tribunal was to the effect that vacancies for the year 2000-2001 being more, their names should have been included within the quota available for such Superintendents or persons of equivalent branch in other Departments. Keeping in view the nature of relief claimed and particularly the nature of relief granted, it cannot be said that the writ petitioners, namely, two individuals as well as the Association, were necessary

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parties before the Tribunal. It is of course true that the applicants before the Tribunal had raised questions regarding validity of the direction issued by the Government and their contention was to the effect that the Rules should be followed and any direction contrary to the Rules should not be followed. However, the Government had been impleaded as a party and, therefore, it cannot be said that the Original Applications were vitiated by non-impletion of any necessary party.

8. The second contention of the petitioners is also equally untenable. It is of course true that the applicants had prayed that their names should be included in the panel prepared for the year 2000-2001. However, the Tribunal seems to have given a direction for consideration and inclusion of their names in the panel for the year 2001-2002. (In the order of the Tribunal there appears to be a reference to the year 2000-2001 in some places, whereas there is also reference to 2001-2002 in paragraph 13. At any rate, the Government understood that the direction was to be carried out for the panel of the year 2001-2002). Even assuming that the direction was meant for preparation of the panel for the year 2001-2002, it cannot be said that any grave illegality has been committed by the Tribunal. The order of the Tribunal was passed on 27.2.2002 and by that date, the panel for the year 2000-2001 had already become effective and persons had been appointed. The Tribunal while clarifying the legal position on the instructions issued by the Government had also observed that names of the applicants should be considered for inclusion in the panel for the year 2001-2002. It cannot be said that the relief ultimately granted by the Tribunal was beyond the scope of the Original Applications. Instead of directing consideration for inclusion of the names in the panel for the year 2000-2001, the Tribunal thought it fit and more appropriate to consider for inclusion of the names in the panel in future. In such view of the matter, the second contention raised by the petitioners is also without any substance.

9. The other contention relates to the effect of the instructions issued by the Government as well as the effect of subsequent amendment. The relevant portion from the order of the Tribunal has already been extracted. A perusal of paragraphs 11 to 14 of the order of the Tribunal makes it clear that the Tribunal was apparently commenting upon the jurisdiction of the Commissioner / Government in issuing certain directions or clarifications in the matter, which according to the Tribunal were contrary to the Special Rules.

10. Law is well settled that when statutory rules are available and holding the field, no executive instructions or directions can be issued by the Government or the Departmental Head contrary to the Rules. Where, however, the statutory rules

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are silent, such executive instructions can be issued in respect of matters not covered under the rules. However, such instructions cannot be interpreted or implemented in a manner which gives rise to any conflict with any clear provision of the Rules.

11. A reference to the Rules makes it clear that 40% of the vacancies are to be filled up by transfer (which is in fact by promotion) from the Sub Treasury Officers in the Treasuries and Accounts Department and 60% to be filled up from among the Superintendents belonging to various Departments. As per the Rules, as amended in 1990, if sufficient number of qualified persons are not available from any particular source, appointment can be made from other source. G.O.Ms.No.573 dated 17.6.1978 reflects the policy decision of the Government as to how 60% available for the various Departments should be filled up. The Government only intended to channelise the discretion of the appointing authority by directing that a minimum of one person from each Department should be chosen subject to availability. The Special Rules were silent on this aspect and, therefore, such guideline can be treated as supplemental.

12. The second paragraph of such policy decision laid down that no Department should have a representation of more than three times the combined cadre strength of the posts of Junior Accounts Officers, Senior Accounts Officers and Chief Accounts Officer in that Department. By G.O.Ms.No.481 dated 10.9.1997, the Government has issued further clarification accepting the proposal of the Commissioner of Treasuries and Accounts to use his discretion without enforcing the guidelines in paragraph 1(ii) "as long as the availability of candidates is less than the actual requirements".

13. On a combined reading of the Rules along with the instructions / guidelines issued by the Government, it can be concluded as follows:-

The vacancies that have to be filled up in the ratio of 40% by transfer from Sub Treasury Officer Grade I and Superintendents Grade I in the Treasuries and Pay and Accounts Offices and the remaining 60% shall be reserved for recruitment by transfer from among persons holding the post of Superintendents, Accountants, Commercial Accountants or Auditors borne on the Tamilnadu Ministerial Service in the scale of pay applicable to Superintendents or from among persons holding similar supervisory posts carrying scale of pay not less than that of Superintendents in any other services. The aforesaid ratio cannot be followed for want of qualified persons from any particular category. Such post can be filled up from other category.

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14. While considering the question of appointment against such 60% quota, at least a minimum of one person from each department should be chosen, subject to availability. Where, however, minimum of one person is not available, it is obvious that other eligible persons belonging to other eligible Departments coming within such 60% category can be appointed. At the time of such appointment also the concerned authority is required to take into account that no such Department should have a representation of more than three times the combined cadre strength of the Junior Accounts Officers, Senior Account Officer and Chief Accounts Officer in that Department. This guideline is again subject to availability of candidates. If qualified candidates from other departments are not available, obviously this guideline need not be followed, which is apparent from paragraph 3 of G.O.Ms.No.481 dated 10.9.1997. Only where eligible candidates are not available to fill up the posts within 60% quota, such vacant posts can be filled up by selecting candidates from Sub-Treasury Officers Grade I and Superintendent Grade I in the Treasuries and Pay and Accounts Offices.

15. Since the statutory rules ensure that 60% was available to other Departments, instructions and guidelines, as per G.O.Ms.No.573 dated 17.6.1978 and the subsequent clarification, have to be construed in consonance with such specific provision and the ratio of 40 : 60 is to be maintained. The only exception to such ratio is where eligible candidates are not available from particular category.

16. A contention was raised that the panel prepared in the year 2001-2002 should not have been challenged on the basis of the direction issued by the Tribunal as the persons included in such panel were not before the Tribunal.

17. The order of the Tribunal was passed on 27.2.2002 and the initial panel for the year 2001-2002 was prepared after such date. The direction issued by the Tribunal had not been challenged by the Government. It was therefore expected of the Government to follow the direction of the Tribunal and if such direction was not followed, obviously the panel was contrary to the direction issued by the Tribunal. Therefore, when contempt proceedings were initiated, it was open to the Department to rectify the mistakes in the earlier list. The persons who were originally included in the panel and subsequently deleted have not specifically challenged such drawal of the subsequent list either by amending the writ petition or by filing independent Original Application at that stage. Subsequent list has been given effect to and become operative. In such view of the matter, in the absence of specific challenge to the subsequent list, it would not be appropriate to issue any direction for quashing such subsequent

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list. The appointments made in the year 2001-2002, as per the revised list drawn in 2002, having not been specifically challenged by the persons affected and, therefore, there is no necessity to interfere with the appointments made as per such lists.

18. The contention is to the effect that the rules, as presently amended, should now be applied and therefore the appointments should be quashed. Even though some provisions of the amended rules have been retrospectively applied, it cannot be said that the amended rules envisage that appointments having been already made should be disturbed on the basis of such amended rules. In our opinion, the provisions of the amended rules would not be applicable to the list which was finalised as per the observation made by the Tribunal. However, the appointments after introduction of the amended rules obviously have to be made keeping in view the provisions contained in the amended rules.

19. For the aforesaid reasons, the writ petitions are disposed of with the observation that the appointments to be made hereafter should be on the basis of the amended Rules. The writ petitions are accordingly disposed of, subject to the aforesaid observations and directions. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Asst. Registrar.

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Sub Asst. Registrar.

dpk

To

1. The Commissioner of Treasuries and
   Accounts,
   Treasuries and Accounts Department,
   Panagal Building, Saidapet,
   Chennai 600 015.

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2. The Commissioner of Social Welfare,
   Chepauk, Chennai 600 005.

3. The Secretary to the Government of
Tamilnadu,
Finance Department, Fort St. George,
Madras-9.

2 ccs to Mr.Sudharavi, Associates, Advocate, Sr. 34185
2 ccs to Government Pleader, Sr. 34456, 34455

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